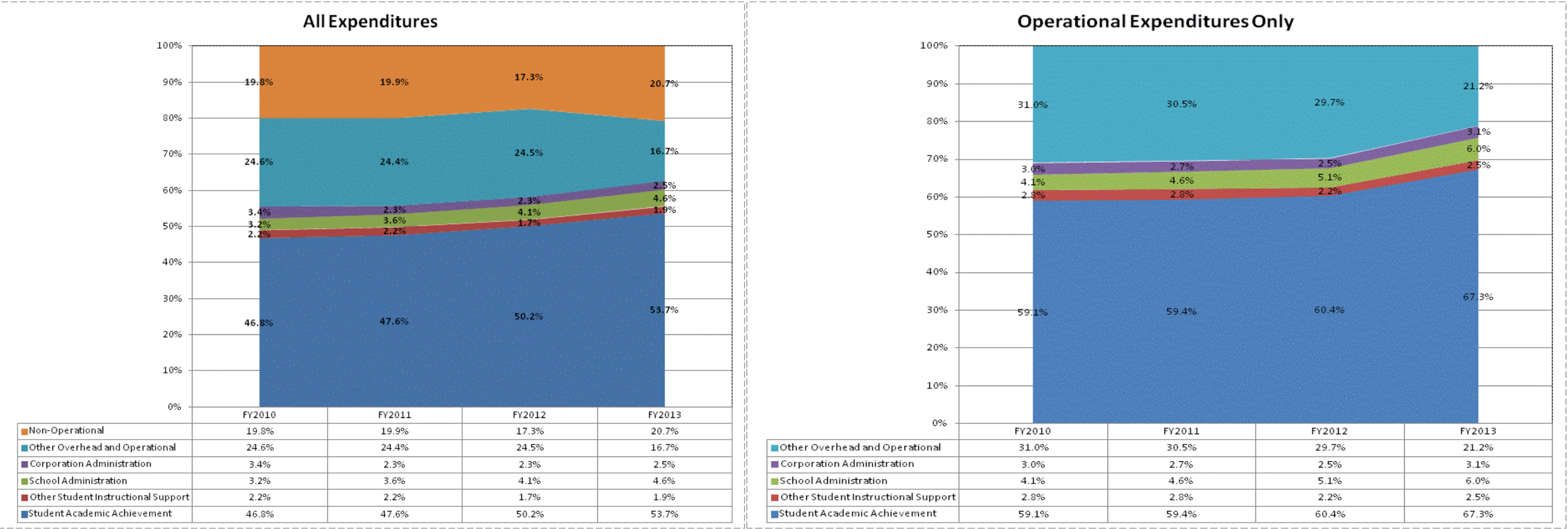


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Penn-Harris-Madison Sch Corp (7175)

Penn-Harris-Madison Sch Corp (7175)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$55,250,227	52.9%	\$53,122,994	41.4%	\$54,383,761	50.2%	\$52,868,345	53.7%
Student Instructional Support	\$6,554,480	6.3%	\$6,409,390	5.0%	\$6,305,812	5.8%	\$6,341,113	6.4%
Overhead and Operational	\$20,028,655	19.2%	\$31,419,957	24.5%	\$29,005,081	26.8%	\$18,846,952	19.2%
Nonoperational	\$22,657,437	21.7%	\$37,268,427	29.1%	\$18,724,622	17.3%	\$20,337,519	20.7%
Grand Total	\$104,490,799		\$128,220,768		\$108,419,276		\$98,393,929	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.1%	46.4%	56.0%	60.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Penn-Harris-Madison Sch Corp (7175)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$534,083	\$373,020	\$1,957,764	\$2,641,495	395%	> 500%	35%
11100 Regular Programs; Elementary	\$10,755,797	\$16,845,022	\$15,389,054	\$14,655,256	36%	-13%	-5%
11200 Regular Programs; Middle/Junior High	\$6,490,951	\$9,286,642	\$8,913,628	\$8,598,942	32%	-7%	-4%
11300 Regular Programs; High School	\$7,971,123	\$12,240,095	\$12,068,603	\$12,287,228	54%	0%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$246,600	\$279,900	\$284,607	N/A	15%	2%
11410 Vocational Education; Agriculture A	\$62,466	\$101,561	\$101,177	\$103,122	65%	2%	2%
11470 Vocational Education; Business Education	\$57,268	\$87,528	\$81,718	\$80,736	41%	-8%	-1%
11590 Other Vocational Education Programs	\$0	\$0	\$213,969	\$237,294	N/A	N/A	11%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$277,515	\$604,026	\$540,772	N/A	95%	-10%
12110 Gifted And Talented; Gifted and Talented	\$60,249	\$161,957	\$223,177	\$165,035	174%	2%	-26%
12150 Gifted And Talented; High Ability Student Programs	\$201,600	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$25,648	\$19,753	\$27,153	\$18,866	-26%	-4%	-31%
12510 Culturally Different; Communication Disorders	\$88,233	\$265,926	\$221,903	\$328,075	272%	23%	48%
12900 Other Special Programs	\$190,116	\$6,541	\$195,194	\$186,796	-2%	> 500%	-4%
14100 Summer School Programs; Elementary	\$0	\$108,429	\$145,434	\$180,406	N/A	66%	24%
14200 Summer School Programs; Middle/Junior High School	\$0	\$126,552	\$112,828	\$126,849	N/A	0%	12%
14300 Summer School Programs; High School	\$311,918	\$201,509	\$265,602	\$231,872	-26%	15%	-13%
16100 Remediation Testing	\$212,214	\$418,117	\$394,184	\$327,812	54%	-22%	-17%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$1,735	\$619	N/A	N/A	-64%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$263,511	\$419,139	\$491,738	\$510,026	94%	22%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$4,652,927	\$6,700,541	\$6,386,467	\$6,667,017	43%	-1%	4%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$80,000	\$80,000	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,472,068	\$1,519,745	\$1,637,696	\$1,458,743	-1%	-4%	-11%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$220,591	\$409,626	\$208,052	\$123,113	-44%	-70%	-41%
22130 Improvement of Instruction; Instructional Staff Training	\$260,593	\$347,646	\$178,972	\$190,575	-27%	-45%	6%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$32,477	\$46,933	\$85,158	N/A	162%	81%
22220 Library/Media Services; School Library	\$602,554	\$910,802	\$953,900	\$876,232	45%	-4%	-8%
22230 Library/Media Services; Audiovisual	\$25,103	\$21,857	\$14,614	\$10,488	-58%	-52%	-28%
22250 Library/Media Services; Computer Assisted Instruction Services	\$955,173	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$73,148	\$111,621	\$109,363	\$105,873	45%	-5%	-3%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$123,442	\$0	\$0	\$0	-100%	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$20,090	\$14,405	N/A	N/A	-28%
22350 Instruction, Related Technology; Systems Operations	\$0	\$1,714,853	\$3,019,338	\$1,612,847	N/A	-6%	-47%
22360 Instruction, Related Technology; Network Support	\$1,181,683	\$0	\$0	\$108,800	-91%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$2,160	\$4,355	\$17,635	N/A	> 500%	305%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$85,760	\$54,856	\$85,695	N/A	0%	56%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$60,339	\$5,958	N/A	N/A	-90%
26497 2007 Account Code - Teachers Retirement Fund	\$2,356,928	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$39,229,389	\$53,122,994	\$54,383,761	\$52,868,345	35%	0%	-3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$367,680	\$77,480	\$77,480	N/A	-79%	0%
21120 Attendance and Social Work Services; Attendance Services	\$693,994	\$598,405	\$45,612	\$1,049	-100%	-100%	-98%
21220 Guidance Services; Counseling Services	\$667,481	\$1,130,543	\$1,299,016	\$1,281,893	92%	13%	-1%
21320 Health Services; Medical Services	\$310	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$361,990	\$425,887	\$456,502	\$482,019	33%	13%	6%
21390 Health Services; Other Health Services	\$1,485	\$3,220	\$12,910	\$15,867	> 500%	393%	23%
21420 Psychological Testing	\$0	\$0	\$770	\$1,814	N/A	N/A	136%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$2,688,825	\$3,855,391	\$4,131,597	\$4,222,722	57%	10%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Penn-Harris-Madison Sch Corp (7175)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24900 Other Support Services, School Administration	\$0	\$28,265	\$281,926	\$258,269	N/A	> 500%	-8%
Student Instructional Support Total	\$4,414,085	\$6,409,390	\$6,305,812	\$6,341,113	44%	-1%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$61,423	\$170,425	\$180,674	\$178,109	190%	5%	-1%
23150 Board of Education; Legal Services	\$65,063	\$133,872	\$158,634	\$134,793	107%	1%	-15%
23160 Board of Education; Promotion Expenses	\$2,683	\$2,083	\$8,003	\$3,186	19%	53%	-60%
23190 Board of Education; Other Governing Body Services	\$7,202	\$38,524	\$24,754	\$25,517	254%	-34%	3%
23210 Executive Administration; Office of The Superintendent	\$348,278	\$394,646	\$414,245	\$457,281	31%	16%	10%
23220 Executive Administration; Community Relations	\$114,831	\$175,993	\$177,998	\$172,746	50%	-2%	-3%
25110 Fiscal Services; Office of The Business Manager	\$458,068	\$680,770	\$702,848	\$677,946	48%	0%	-4%
25140 Fiscal Services; Receiving and Disbursing Funds	\$1,366	\$1,272	\$1,181	\$682	-50%	-46%	-42%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$5,400	\$0	\$0	N/A	-100%	N/A
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$23,522	\$26,260	\$748	N/A	-97%	-97%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$234,600	\$297,587	\$6,571	\$19,184	-92%	-94%	192%
25720 Personnel Services; Recruitment and Placement	\$0	\$14,822	\$10,215	\$4,083	N/A	-72%	-60%
25790 Personnel Services; Other Professional Services	\$0	\$414,444	\$31,521	\$26,734	N/A	-94%	-15%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$171,617	\$199,068	\$146,453	N/A	-15%	-26%
25840 Administrative Technology Services; Systems Operations	\$0	\$354,905	\$358,991	\$288,942	N/A	-19%	-20%
25850 Administrative Technology Services; Network Support	\$0	\$85,915	\$75,948	\$34,626	N/A	-60%	-54%
25890 Other Technology Services	\$59,363	\$77,526	\$62,605	\$285,945	382%	269%	357%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,045,168	\$5,138,331	\$4,562,449	\$4,588,447	13%	-11%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$271,908	\$312,061	\$357,027	\$321,813	18%	3%	-10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,963,542	\$3,135,311	\$1,052,007	\$1,257,935	-36%	-60%	20%
26600 Operation and Maintenance of Plant Services; Security Services	\$115,806	\$146,244	\$311,127	\$299,984	159%	105%	-4%
26700 Operation and Maintenance of Plant Services; Insurance	\$622,238	\$10,460,520	\$10,610,456	\$700,054	13%	-93%	-93%
27010 Student Transportation; Service Area Direction	\$244,432	\$400,524	\$380,336	\$444,693	82%	11%	17%
27100 Student Transportation; Vehicle Operation	\$1,758,971	\$3,168,680	\$3,301,465	\$3,155,924	79%	0%	-4%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$18,292	\$18,498	N/A	N/A	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$993,181	\$1,103,931	\$1,527,380	\$1,596,730	61%	45%	5%
27400 Student Transportation; Purchase of School Buses	\$1,886,708	\$728,213	\$859,356	\$452,683	-76%	-38%	-47%
27500 Student Transportation; Insurance on Buses	\$198,029	\$101,808	\$59,292	\$107,064	-46%	5%	81%
27700 Student Transportation; Contracted Transportation Services	\$173,487	\$266,439	\$126,141	\$128,785	-26%	-52%	2%
27900 Student Transportation; Other Student Transportation Services	\$33,738	\$0	\$74,251	\$75,092	123%	> 500%	1%
27910 Student Transportation; Bus Driver Training	\$15,643	\$26,141	\$20,396	\$25,956	66%	-1%	27%
31100 Food Services Operations; Service Area Direction	\$143,170	\$206,483	\$210,793	\$221,413	55%	7%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$2,043,431	\$2,946,826	\$2,872,135	\$2,781,664	36%	-6%	-3%
31900 Other Food Services	\$205,596	\$235,123	\$222,663	\$213,244	4%	-9%	-4%
Overhead and Operational Total	\$16,067,925	\$31,419,957	\$29,005,081	\$18,846,952	17%	-40%	-35%
Nonoperational							
33200 Community Recreation	\$124,902	\$193,799	\$206,471	\$215,181	72%	11%	4%
33400 Athletic Coaches	\$547,773	\$811,586	\$845,449	\$851,698	55%	5%	1%
33910 High School Band Uniforms	\$1,496	\$0	\$22,768	\$0	-100%	N/A	-100%
33920 Contributions to Historical Societies	\$86,421	\$121,310	\$84,003	\$187,439	117%	55%	123%
33930 Latch Key Kid Program	\$435,035	\$997,520	\$826,804	\$840,585	93%	-16%	2%
33990 Other Community Services; Other	\$113,843	\$121,310	\$86,578	\$189,951	67%	57%	119%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$35,583	\$79,697	\$29,313	\$204,159	474%	156%	> 500%
45100 Building Acquisition, Construction and Improvements	\$1,868,897	\$2,716,510	\$1,005,606	\$2,782,330	49%	2%	177%

School Corporation Expenditures by Expenditure Type
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Penn-Harris-Madison Sch Corp (7175)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$225,500	\$303,555	\$97,599	\$111,654	-50%	-63%	14%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$809,360	\$1,340,691	\$1,345,676	\$1,288,673	59%	-4%	-4%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$303,526	\$310,963	\$264,957	-\$127,496	-142%	-141%	-148%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$442,312	\$458,486	\$353,897	\$209,843	-53%	-54%	-41%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$195,252	\$101,756	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$2,175,000	\$1,780,000	\$3,877,156	\$3,800,000	75%	113%	-2%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$14,039,301	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$69,725	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$663,561	\$562,251	\$580,478	\$649,704	-2%	16%	12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$402,106	\$400,576	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$12,069,106	\$11,809,650	\$4,088,441	\$4,247,759	-65%	-64%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,364,000	\$1,203,000	N/A	N/A	-12%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$8,269	\$10,501	\$0	\$0	-100%	-100%	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$9,847	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$1,056,014	\$1,106,914	\$3,179,300	\$3,234,930	206%	192%	2%
54250 Common School Fund; Interest	\$0	\$0	\$464,617	\$373,986	N/A	N/A	-20%
60700 Nonprogramed Charges; Scholarships	\$0	\$2,050	\$1,509	\$4,398	N/A	115%	191%
Nonoperational Total	\$21,573,804	\$37,268,427	\$18,724,622	\$20,337,519	-6%	-45%	9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$845,740	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,808,501	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$17,820,559	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,421	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,716,374	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$23,205,596	\$0	\$0	\$0	N/A	N/A	N/A